

100001

Prepared 9-29-2004

COST DOCUMENTATION PACKAGE

TAR CREEK OU 4, TX

SITE I.D. 06-JW

**COST ADJUSTMENT DUE TO
UPDATED RATES**

Dennis R. McBride

Prepared by: Dennis R. McBride
Accountant

976023



100002

TAR CREEK COST SUMMARY
OPERABLE UNIT 4 06-JW

SUMMARY - COSTS THRU 5-31-2004

COST ADJUSTMENT FOR UPDATED RATES

	COST AS ORIGINALLY CERTIFIED	COST WITH UPDATED RATES	COST ADJUSTMENT
EPA			
INCEP TO 5-31-03	\$303,171.45	\$304,827.76	\$1,656.31
COE/STATE TO 5-31-03	\$1,228,079.74	\$1,222,063.23	(\$6,016.51)
6-1-03 TO 5-31-04	\$399,545.17	\$384,281.86	(\$15,263.31)
	-----	-----	-----
SUBTOTAL	\$1,930,796.36	\$1,911,172.85	(\$19,623.51)
 ATSDR			
INCEP TO 5-31-03	\$0.00	N/A	
4-1-2003 TO 5-31-04	\$39,132.56	N/A	
	-----	-----	-----
SUBTOTAL	\$39,132.56	N/A	\$0.00
	-----	-----	-----
TOTAL	\$1,969,928.92	\$1,911,172.85	(\$19,623.51)

SUPPORTING DOCUMENTATION IS ATTACHED.

THIS COST ADJUSTMENT APPLIES THE LATEST EPA INDIRECT RATES ISSUED SEP 1, 2004 AND THE LATEST ANNUAL ALLOCATION RATES AS OF SEP 2004.

THERE WERE NO CHANGES TO ANNUAL ALLOCATION RATES ON OP UNIT 4, THEREFORE THE COST ADJUSTMENT IS DUE ONLY TO THE REVISED EPA INDIRECT RATES.

100003

TAR CREEK COST SUMMARY
OPERABLE UNIT 4 06-JW

INCEPTION THRU 5-31-2003

COST ADJUSTMENT FOR UPDATED RATES

	ORIGINAL INDIRECT	REVISED INDIRECT	DIFFERENCE
INDIRECT COST	\$89,880.72	\$91,537.03	\$1,656.31
TOTAL COST ADJUSTMENT			----- \$1,656.31
TOTAL COST RECONCILIATION			
ORIGINAL TOTAL			\$303,171.45
REVISED TOTAL			\$304,827.76
COST ADJUSTMENT			----- \$1,656.31

SUPPORTING WORKPAPERS ATTACHED.

INDIRECT RATE SUPPORT AT END OF THIS PACKAGE.

Certified By Financial Management Office

Itemized Cost Summary

TAR CREEK (OTTAWA CO) (OU4), MIAMI, OK SITE ID = 06 JW

TIMEFRAME: INCEPTION TO 05/31/2003

REGIONAL PAYROLL COSTS	\$180,829.16
HEADQUARTERS PAYROLL COSTS	\$876.24
REGIONAL TRAVEL COSTS	\$20,887.63
ENVIRONMENTAL SERVICES ASSISTANCE TEAMS (ESAT)	
LOCKHEED MARTIN SERVICES, INC (68-W0-1030)	\$10,697.70
EPA INDIRECT COSTS	\$89,880.72
Total Site Costs:	<u>\$303,171.45</u>

100005

Certified By Financial Management Office

EPA Indirect Costs

TAR CREEK (OTTAWA CO) (OU4), MIAMI, OK SITE ID = 06 JW

TIMEFRAME: INCEPTION TO 05/31/2003

<u>Fiscal Year</u>	<u>Direct Costs</u>	<u>Indirect Rate(%)</u>	<u>Indirect Costs</u>
2001	68,302.91	42.14%	28,782.81
2002	80,347.78	42.14%	33,858.60
2003	64,640.04	42.14%	27,239.31
	<u>213,290.73</u>		

Total EPA Indirect Costs

\$89,880.72

Itemized Cost Summary

TAR CREEK (OTTAWA CO) (OU4), MIAMI, OK SITE ID = 06 JW

TIMEFRAME: INCEPTION TO 5-31-2003
REVISED FOR UPDATED RATES SEPT 2004

REGIONAL PAYROLL COSTS	\$180,829.16
HEADQUARTERS PAYROLL COSTS	\$876.24
REGIONAL TRAVEL COSTS	\$20,887.63
ENVIRONMENTAL SERVICES ASSISTANCE TEAMS (ESAT)	
LOCKHEED MARTIN SERVICES, INC (68-W0-1030)	\$10,697.70
EPA INDIRECT COSTS	\$91,537.03
Total Site Costs:	<u>\$304,827.76</u>

EPA Indirect Costs

TAR CREEK (OTTAWA CO) (OU4), MIAMI, OK SITE ID = 06 JW

TIMEFRAME: INCEPTION TO 5-31-2003
REVISED FOR UPDATED RATES SEPT 2004

<u>Fiscal Year</u>	<u>Direct Costs</u>	<u>Indirect Rate(%)</u>	<u>Indirect Costs</u>
2001	68,302.91	42.14%	28,782.81
2002	80,347.78	48.57%	39,024.91
2003	64,640.04	36.71%	23,729.31
	<u>213,290.73</u>		
Total EPA Indirect Costs			<u>\$91,537.03</u>

100008

TAR CREEK COST SUMMARY
OPERABLE UNIT 4 06-JW

COE AND STATE THRU 5-31-2003
COST ADJUSTMENT FOR UPDATED RATES

	ORIGINAL INDIRECT	REVISED INDIRECT	DIFFERENCE
INDIRECT COST	\$324,175.11	\$318,158.60	(\$6,016.51)
TOTAL COST ADJUSTMENT			----- (\$6,016.51)
TOTAL COST RECONCILIATION			
ORIGINAL TOTAL			\$1,228,079.74
REVISED TOTAL			\$1,222,063.23
COST ADJUSTMENT			----- (\$6,016.51)

SUPPORTING WORKPAPERS ATTACHED.

INDIRECT RATE SUPPORT AT END OF THIS PACKAGE.

100009

Report Date: 11/03/2003

Page 1 of 1

Certified By Financial Management Office

Itemized Cost Summary

TAR CREEK (OTTAWA CO) (OU2), MIAMI, OK SITE ID = 06 BE
CORPS OF ENGINEERS AND STATE COSTS - FOR OP UNIT 4
TIMEFRAME: INCEPTION TO 05-31-2003

INTERAGENCY AGREEMENT (IAG)

CORP OF ENGINEERS, CIVIL (DW96950183) \$686,388.63

SUPERFUND COOPERATIVE AGREEMENT (SCA)

OKLAHOMA DEPT OF ENVIRONMENTAL QUALITY (646501) \$217,516.00

EPA INDIRECT COSTS \$324,175.11

Total Site Costs: \$1,228,079.74

Certified By Financial Management Office

EPA Indirect Costs

TAR CREEK (OTTAWA CO) (OU2), MIAMI, OK SITE ID = 06 BE
CORPS OF ENGINEERS AND STATE COSTS - FOR OP UNIT 4
TIMEFRAME: INCEPTION TO 05-31-2003

<u>Fiscal Year</u>	<u>Direct Costs</u>	<u>Indirect Rate(%)</u>	<u>Indirect Costs</u>
1997	4,118.41	26.84%	1,105.38
1998	52,002.09	30.53%	15,876.24
1999	81,929.98	25.69%	21,047.82
2000	294,567.42	29.72%	87,545.44
2001	189,375.21	42.14%	79,802.71
2002	78,341.52	42.14%	33,013.12
2003	203,570.00	42.14%	85,784.40
	<u>903,904.63</u>		

Total EPA Indirect Costs

\$324,175.11

Certified By Financial Management Office

Itemized Cost Summary

TAR CREEK (OTTAWA CO) (OU2), MIAMI, OK SITE ID = 06 BE
 CORPS OF ENGR AND STATE COST FOR OP UNIT 4
 REVISED FOR UPDATED RATES SEPT 2004

INTERAGENCY AGREEMENT (IAG)

CORP OF ENGINEERS, CIVIL (DW96950183)	\$686,388.63
---	--------------

SUPERFUND COOPERATIVE AGREEMENT (SCA)

OKLAHOMA DEPT OF ENVIRONMENTAL QUALITY (646501)	\$217,516.00
---	--------------

EPA INDIRECT COSTS	\$318,158.60
---------------------------------	---------------------

Total Site Costs:	\$1,222,063.23
--------------------------	-----------------------

Certified By Financial Management Office

EPA Indirect Costs

TAR CREEK (OTTAWA CO) (OU2), MIAMI, OK SITE ID = 06 BE

CORPS OF ENGR AND STATE COST FOR OP UNIT 4

REVISED FOR UPDATED RATES SEPT 2004

<u>Fiscal Year</u>	<u>Direct Costs</u>	<u>Indirect Rate(%)</u>	<u>Indirect Costs</u>
1997	4,118.41	26.84%	1,105.38
1998	52,002.09	30.53%	15,876.24
1999	81,929.98	25.69%	21,047.82
2000	294,567.42	29.72%	87,545.44
2001	189,375.21	42.14%	79,802.71
2002	78,341.52	48.57%	38,050.47
2003	203,570.00	36.71%	74,730.54
	<u>903,904.63</u>		
Total EPA Indirect Costs			<u>\$318,158.60</u>

100013

TAR CREEK COST SUMMARY
OPERABLE UNIT 4 06-JW

6-1-2003 THRU 5-31-2004

COST ADJUSTMENT FOR UPDATED RATES

	ORIGINAL INDIRECT	REVISED INDIRECT	DIFFERENCE
INDIRECT COST	\$118,452.50	\$103,189.19	(\$15,263.31)
TOTAL COST ADJUSTMENT			----- (\$15,263.31)
TOTAL COST RECONCILIATION			
ORIGINAL TOTAL			\$399,545.17
REVISED TOTAL			\$384,281.86
COST ADJUSTMENT			----- (\$15,263.31)

SUPPORTING WORKPAPERS ATTACHED.

INDIRECT RATE SUPPORT AT END OF THIS PACKAGE.

Certified By Financial Management Office

Itemized Cost Summary

TAR CREEK (OTTAWA CO) (OU4), MIAMI, OK SITE ID = 06 JW

Timeframe: 03/01/2003 through 05/31/2004

REGIONAL PAYROLL COSTS	\$227,131.80
HEADQUARTERS PAYROLL COSTS	\$532.42
REGIONAL TRAVEL COSTS	\$9,463.42
ENFORCEMENT SUPPORT SERVICES (ESS)	
TECHLAW, INC. (68-W0-0083)	\$176.47
SCIENCE APPLICATIONS INTERNATIONAL CORPORATION (68-W0-0091) ..	\$60.78
ENVIRONMENTAL SERVICES ASSISTANCE TEAMS (ESAT)	
LOCKHEED MARTIN SERVICES, INC (68-W0-1030)	\$25.73
RESPONSE ACTION CONTRACT SERVICES (RACS)	
CH2M HILL, INC. (68-W6-0036)	\$4,900.83
SUPERFUND TECH ASSIST AND RESPONSE TEAM (START)	
WESTON SOLUTIONS, INC. (68-W0-1005)	\$38,801.22
EPA INDIRECT COSTS	\$118,452.50
Total Site Costs:	\$399,545.17

Certified By Financial Management Office

EPA Indirect Costs

TAR CREEK (OTTAWA CO) (OU4). MIAMI. OK SITE ID = 06 JW

Timeframe: 06/01/2003 through 05/31/2004

<u>Fiscal Year</u>	<u>Direct Costs</u>	<u>Indirect Rate(%)</u>	<u>Indirect Costs</u>
2003	118,175.93	42.14%	49,799.40
2004	162,916.74	42.14%	68,653.10
	<u>281,092.67</u>		

Total EPA Indirect Costs

\$118,452.50

Itemized Cost Summary

TAR CREEK (OTTAWA CO) (OU4), MIAMI, OK SITE ID = 06 JW

TIMEFRAME: 6-1-2003 THROUGH 5-31-2004
 REVISED FOR UPDATED RATES SEPT 2004

REGIONAL PAYROLL COSTS	\$227,131.80
HEADQUARTERS PAYROLL COSTS	\$532.42
REGIONAL TRAVEL COSTS	\$9,463.42
ENFORCEMENT SUPPORT SERVICES (ESS)	
TECHLAW, INC. (68-W0-0083)	\$176.47
SCIENCE APPLICATIONS INTERNATIONAL CORPORATION (68-W0-0091) ..	\$60.78
ENVIRONMENTAL SERVICES ASSISTANCE TEAMS (ESAT)	
LOCKHEED MARTIN SERVICES, INC (68-W0-1030)	\$25.73
RESPONSE ACTION CONTRACT SERVICES (RACS)	
CH2M HILL, INC. (68-W6-0036)	\$4,900.83
SUPERFUND TECH ASSIST AND RESPONSE TEAM (START)	
WESTON SOLUTIONS, INC. (68-W0-1005)	\$38,801.22
EPA INDIRECT COSTS	\$103,189.19
Total Site Costs:	\$384,281.86

EPA Indirect Costs

TAR CREEK (OTTAWA CO) (OU4), MIAMI, OK SITE ID = 06 JW

TIMEFRAME: 6-1-2003 THROUGH 5-31-2004

REVISED FOR UPDATED RATES SEPT 2004

<u>Fiscal Year</u>	<u>Direct Costs</u>	<u>Indirect Rate(%)</u>	<u>Indirect Costs</u>
2003	118,175.93	36.71%	43,382.39
2004	162,916.74	36.71%	59,806.80
	<u>281,092.67</u>		

Total EPA Indirect Costs			<u>\$103,189.19</u>
--------------------------	--	--	---------------------

100018

SUPPORT FOR
INDIRECT RATES

FINANCIAL MANAGEMENT DIVISION

OFFICE OF THE COMPTROLLER TRANSMITTAL NO. 04-05

September 1, 2004

MEMORANDUM**SUBJECT:** Superfund Actual Indirect Cost Rates for Fiscal Years (FY) 2002 and 2003**FROM:** Lorna M. McAllister, Acting Director,
Office of Financial Management (2733R)**TO:** Assistant Regional Administrators
Director, Regional Support Division, OSRE
Director, Policy and Program Evaluation Division, OSRE

I am transmitting the FY 2002 and FY 2003 actual indirect cost rates and provisional indirect cost rates for FY 2004 and beyond. As set forth in the Office of the Comptroller Policy Announcement 00-05, "Accounting for Indirect Costs Associated with Superfund Site-Specific Activities," these rates are based on EPA's revised indirect cost methodology.

Attached to this transmittal are three schedules. Schedule A which now includes FY 2002 and FY 2003, has been updated to include the actual indirect cost rates for FYs 1990 - 2003. These indirect cost rates are based on the actual costs for those fiscal years. Schedule B contains the provisional indirect cost rates for FY 2004 and beyond. These provisional rates are based upon FY 2003 actual costs and will be updated after the FY 2004 actual indirect rates have been computed. Schedule C contains the indirect cost rates applicable to FYs 1983 - 1989.

If you have any questions, please call Bernadette Dunn (202-564-4963) or Thomas DeHoff (202-564-4946) of the Program Costing Staff.

Attachments

cc: David Bloom, Director, Office of Budget
Connie Martin, Staff Director, Office of Budget
Joe L. Dillon, Director, Office of Enterprise Technology and Innovation
OFM Staff Directors
Director, Environmental Enforcement Section, Department of Justice

Schedule A

FY 1990 - 2003 Actual Indirect Cost Rates (page 1 of 2)

(Rates are expressed as a percentage)

<u>Region</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
1	29.98%	31.24%	27.18%	26.22%	25.01%	24.65%	20.33%	24.98%	30.34%	27.02%	26.24%	27.90%
2	26.99	21.92	20.50	23.61	24.07	23.80	21.64	28.70	28.97	28.32	23.46	28.18
3	30.20	30.17	31.06	32.85	39.66	37.95	31.06	35.73	36.16	29.17	43.35	55.07
4	32.37	35.73	33.70	36.14	44.81	39.73	52.01	40.92	46.12	41.85	42.29	45.26
5	31.03	27.61	29.75	33.32	35.87	26.84	32.57	39.72	38.85	39.21	38.26	42.38
6	31.04	27.36	27.20	25.83	23.05	20.84	23.21	26.84	30.53	25.69	29.72	42.14
7	40.85	41.24	34.78	57.69	55.25	37.30	38.78	43.15	53.81	56.29	51.77	52.94
8	32.29	29.79	36.92	37.65	32.61	30.27	25.58	29.57	39.39	35.53	38.84	34.28
9	36.29	35.37	34.10	43.01	35.35	27.46	30.78	36.64	40.85	35.23	44.34	38.03
10	43.94	53.60	35.69	56.31	60.75	34.97	37.65	35.45	31.86	26.28	30.85	31.99

Allocation Base: Total Direct Costs, excluding allocation transfers (e.g., ATSDR)

FY 1990 - 2003 Actual Indirect Cost Rates (page 2 of 2)
(Rates are expressed as a percentage)

<u>Region</u>	<u>2002</u>	<u>2003</u>
1	30.78%	31.51%
2	29.39	30.30
3	49.46	62.93
4	47.82	46.55
5	52.45	55.15
6	48.57	36.71
7	53.95	50.69
8	39.75	37.12
9	36.14	40.84
10	37.43	38.79

Schedule C

FY 1983 -1989 Actual Indirect Cost Rates
(Rates are per hour)

<u>Region</u>	<u>1983</u>	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>	<u>1989</u>
1	\$62/hr	\$60/hr	\$57/hr	\$58/hr	\$57/hr	\$69/hr	\$69/hr
2	68	68	56	57	56	65	65
3	52	52	48	47	54	64	64
4	59	54	49	48	47	57	57
5	71	61	53	51	53	64	64
6	66	60	54	53	52	61	61
7	68	65	61	60	61	70	70
8	60	62	60	63	62	72	72
9	65	63	56	54	55	73	73
10	64	61	57	56	57	66	66

Allocation Base: Regional Site Specific Hours. For the specific Allowance Holder/Responsibility Centers which the indirect cost rates are applied, please refer to prior EPA pronouncements

Schedule B

Provisional Indirect Cost Rates - FY 2004 and Beyond
(Rates are expressed as a percentage)

<u>Region</u>	<u>FY 2004 and Beyond</u>
1	31.51%
2	30.30
3	62.93
4	46.55
5	55.15
6	36.71
7	50.69
8	37.12
9	40.84
10	38.79